

## **§ 479.36**

supplementary statement, in accordance with the instructions on the form or issued in respect to it.

(26 U.S.C. 6109)

[T.D. ATF-271, 53 FR 17551, May 17, 1988, as amended by T.D. ATF-301, 55 FR 47657, Nov. 14, 1990]

### **§ 479.36 The special tax stamp, receipt for special (occupational) taxes.**

Upon filing a properly completed and executed return (Form 5630.7) accompanied by remittance of the full amount due, the taxpayer will be issued a special tax stamp as evidence of payment of the special (occupational) tax.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19334, May 22, 1987; T.D. ATF-363, 60 FR 17456, Apr. 6, 1995]

### **§ 479.37 Certificates in lieu of stamps lost or destroyed.**

When a special tax stamp has been lost or destroyed, such fact should be reported immediately to the Chief, National Firearms Act Branch who issued the stamp. A certificate in lieu of the lost or destroyed stamp will be issued to the taxpayer upon the submission of an affidavit showing to the satisfaction of the Chief, National Firearms Act Branch that the stamp was lost or destroyed.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-251, 52 FR 19334, May 22, 1987; T.D. ATF-2013R-9F, 79 FR 46693, Aug. 11, 2014]

### **§ 479.38 Engaging in business at more than one location.**

A person shall pay the special (occupational) tax for each location where he engages in any business taxable under 26 U.S.C. 5801. However, a person paying a special (occupational) tax covering his principal place of business may utilize other locations solely for storage of firearms without incurring special (occupational) tax liability at such locations. A manufacturer, upon the single payment of the appropriate special (occupational) tax, may sell firearms, if such firearms are of his own manufacture, at the place of manufacture and at his principal office or place of business if no such firearms,

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except samples, are kept at such office or place of business. When a person changes the location of a business for which he has paid the special (occupational) tax, he will be liable for another such tax unless the change is properly registered with the Chief, National Firearms Act Branch for the region in which the special tax stamp was issued, as provided in § 479.46.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55842, Sept. 28, 1979; T.D. ATF-251, 52 FR 19334, May 22, 1987; T.D. ATF-271, 53 FR 17551, May 17, 1988; T.D. ATF-2013R-9F, 79 FR 46693, Aug. 11, 2014]

### **§ 479.39 Engaging in more than one business at the same location.**

If more than one business taxable under 26 U.S.C. 5801, is carried on at the same location during a taxable year, the special (occupational) tax imposed on each such business must be paid. This section does not require a qualified manufacturer or importer to qualify as a dealer if such manufacturer or importer also engages in business on his qualified premises as a dealer. However, a qualified manufacturer who engages in business as an importer must also qualify as an importer. Further, a qualified dealer is not entitled to engage in business as a manufacturer or importer.

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55842, Sept. 28, 1979; T.D. ATF-271, 53 FR 17551, May 17, 1988]

### **§ 479.40 Partnership liability.**

Any number of persons doing business in partnership at any one location shall be required to pay but one special (occupational) tax.

### **§ 479.41 Single sale.**

A single sale, unattended by circumstances showing the one making the sale to be engaged in business, does not create special (occupational) tax liability.